

**COMBINED DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled ENHANCED SOLID OXIDE FUEL CELL SYSTEMS, the specification of which

- is attached hereto.
- was filed on _____ as United States Patent Application No. _____.
- was described and claimed in PCT International Application No. _____, filed on _____, and as amended under PCT Articles 19 on _____ (if applicable).
- and was amended on _____ (if applicable).
- with amendments through _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 C.F.R § 1.56. If this is a continuation-in-part application filed under the conditions specified in 35 U.S.C. § 120 which discloses claims and subject matter in addition to that disclosed in the prior copending application, I further acknowledge the duty to disclose material information as defined in 37 C.F.R. § 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. § 119(a)-(d) of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the applications(s) on which priority is claimed:

Number	Country	Day/Month/Year Filed	Claim Priority?
			<input type="checkbox"/> Yes <input type="checkbox"/> No

I hereby claim the benefit under 35 U.S.C. § 119(e) of any United States provisional application(s) listed below:

Application Number	Filing Date
60/414,607	September 27, 2002
60/472,036	May 19, 2003
60/500,532	September 5, 2003

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s) or § 365(c) of any PCT international application(s) designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Number	Filing Date	Status: patented, pending, abandoned
--------------------	-------------	--------------------------------------

I hereby appoint the practitioners associated with the customer number provided below to prosecute this application, to file a corresponding international application, and to transact all business in the Patent and Trademark Office connected therewith:

Customer Number 24197

Name	Reg. No.	Name	Reg. No.
ANDON, Christopher L.	51,406	MC LEOD, Richard D.	46,921
BAKER, Theodore W.	53,961	MAURER, Gregory L.	43,781
BIBLE, Patrick M.	44,423	NOONAN, William D.	30,878
BUNKER, Gillian	47,461	PETERSEN, David P.	28,106
CALDWELL, Lisa M.	41,653	POLLEY, Richard J.	28,107
CARLSON, Anne	47,472	RINEHART, Kyle B.	47,027
CASH, David	52,706	RUPERT, Wayne W.	34,420
GIRARD, Michael P.	38,467	RYBAK, Sheree L.	47,913
GOFF, Jared S.	44,716	SIEGEL, Susan Alpert	43,121
GORDON, Debra A.	54,128	SLATER, Stacey C.	36,011
HAENDLER, Jeffrey B.	43,652	STEPHENS Jr., Donald L.	34,022
HARDING, Tanya M.	42,630	STUART, John W.	24,540
HAYES, Kevin M.	54,158	VANDENBERG, John D.	31,312
JAKUBEK, Joseph T.	34,190	WAGNER, Justin D.	54,519
JONCUS, Stephen J.	44,809	WHINSTON, Arthur L.	19,155
JONES, Michael D.	41,879	WIGHT, Stephen A.	37,759
KLARQUIST, Kenneth S.	16,445	WINN, Garth A.	33,220
KLITZKE II, Ramon A.	30,188	YOUNG, Travis	53,819
LEIGH, James S.	20,434	ZASTROW, Devon J.	50,206

I hereby grant the law firm of Klarquist Sparkman, LLP, the power to insert on this Combined Declaration and Power of Attorney any further identification which may be necessary or desirable in order to comply with the rules of the United States Patent and Trademark Office for submitting this document.

Address all telephone calls to Wayne W. Rupert at telephone number (503) 226-7391.

Address all correspondence to the address associated with the customer number provided below:

Customer Number 24197

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Name of First or Sole Inventor: Bowie G. Keefer
Residence: Vancouver, British Columbia, Canada
Mailing Address: 4324 West 11 th Avenue, Vancouver, British Columbia, Canada, V6R 2M1
Citizenship: Canada
Inventor's Signature _____
Date _____

Name of Second Inventor: Matthew L. Babicki
Residence: West Vancouver, British Columbia, Canada
Mailing Address: 4693 Woodview Place, West Vancouver, British Columbia, Canada, V7S 2X2
Citizenship: Canada
Inventor's Signature _____
Date _____

Name of Third Inventor: Mark H. Kirby
Residence: North Vancouver, British Columbia, Canada
Mailing Address: 601 The Del North, North Vancouver, British Columbia, Canada, V2N 2X9
Citizenship: Canada
Inventor's Signature _____
Date _____